TRANSCRIPT OF RECORD

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1942

No. 467

GUY T. HELVERING, COMMISSIONER OF INTERNAL REVENUE, PETITIONER

vs.

SYLVIE R. GRIFFITHS

ON WRIT OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE SECOND CIRCUIT

PETITION FOR CERTIORARI FILED OCTOBER 20, 1942
CERTIORARI GRANTED NOVEMBER 23, 1942

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1942

No. 467

GUY T. HELVERING, COMMISSIONER OF INTERNAL REVENUE, PETITIONER

vs.

SYLVIE R. GRIFFITHS

ON WRIT OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE SECOND CIRCUIT

INDEX

	Original	Print
Proceedings before United States Board of Tax Appeals	1	1
Docket entries	1	1
Petition	3	1
Exhibit "A"—Notice of deficiency	8	6
Answer	10	8
Memorandum opinion, Sternhagen, M.	11	8
Decision	12	9
Petition for review and assignments of error	13	9
Notice of filing petition for review	17	12
Praecipe for record	18	13
Clerk's certificate [omitted in printing]	19	14
Proceedings in U. S. C. C. A., Second Circuit	20	14
Opinion, per curiam	20	14
Judgment	21	14
Clerk's certificate [omitted in printing]	23	15
Order allowing certiorari	24	15

496620—42——1

1 Before United State Board of Tax Appeals

Docket No. 110035

SYLVIE R. GRIFFITHS, PETITIONER

v.

COMMISSIONER OF INTERNAL REVENUE, RESPONDENT

Appearances: For Taxpayer: Will R. Gregg, Esq. Allin H. Pierce, Esq.

Docket entries

1942

Feb. 26—Petition received and filed. Taxpayer notified. (Fee paid.)

Feb. 27—Copy of petition served on General Counsel.

Mar. 3—Answer filed by General Counsel.

Mar. 3—Notice for submission under Rule 30 filed.

Mar. 3—Notice issued placing proceeding on New York, N. Y., Calendar. Answer served.

Mar. 3—Order of assignment to Division No. 10 (Sternhagen), for report, entered.

Mar. 3—Memorandum opinion rendered, Sternhagen, Div. 10. Decision will be entered for the petitioner. 3/4/42 copy served.

Mar. 3—Decision entered, Sternhagen, Div. 10.

May 14—Petition for review by United States Circuit Court of Appeals, Second Circuit, with assignments of error filed by General Counsel.

May 21—Proof of service filed.

May 21—Praecipe for record filed by General Counsel—with proof of service thereon.

3 Before United States Board of Tax Appeals

Docket No. 110035

SYLVIE R. GRIFFITHS, PETITIONER

v.

COMMISSIONER OF INTERNAL REVENUE, RESPONDENT

Petition

Filed Feb. 26, 1942

The above-named petitioner, whose name formerly was Sylvie L. Redmond, hereby petitions for a redetermination of the

deficiency set forth by the Commissioner of Internal Revenue in his notice of deficiency dated December 8, 1941, and as a basis of her proceeding alleges as follows:

1. The petitioner is an individual whose name prior to her marriage was Sylvie L. Redmond; and she is the taxpayer who is designated by the latter name in the said notice of deficiency. Her principal residence during the period here involved was in New York, New York, and her address for federal income-tax purposes is care of Carter, Ledyard & Milburn, 2 Wall Street, New York, New York. Her federal income-tax return for the period here involved was filed with the Collector of Internal Revenue for the Second District of New York.

2. The notice of deficiency (a copy of which is attached and marked "Exhibit A") was mailed to the petitioner on December 8, 1941.

3. The taxes in controversy are income taxes for the calendar year 1939 and in the amount of $9.60.

4. The determination of tax set forth in the said notice of deficiency is based upon the following errors:

First Assignment of Error

The respondent erred in including in the petitioner's gross income the amount of $120.16 which, it is stated in the notice of deficiency, represents the fair market value of 2½ shares of common stock of Standard Oil Company (New Jersey) received by petitioner in 1939 as a dividend on 100 shares of common stock held by her in that corporation.

Second Assignment of Error

The respondent erred in failing to determine that the additional shares of the capital stock of Standard Oil Company (New Jersey) which the petitioner received in 1939 as stock dividends on shares of the capital stock of that corporation held by her did not constitute income to her within the meaning of the Sixteenth Amendment to the Constitution of the United States.

Third Assignment of Error

In the alternative, if any amount is includible in the petitioner's gross income in respect of the additional shares of the capital stock of Standard Oil Company (New Jersey) which she received as stock dividends, the respondent erred in determining that such amount was $120.16.

5. The facts upon which the petitioner relies as the basis of this proceeding are, upon information and belief, as follows:

(a) Standard Oil Company (New Jersey) is a corporation organized and existing under the laws of the State of New Jersey. Throughout the year 1939 its total authorized capital stock was $750,000,000 divided into 30,000,000 shares of the par value of $25 each, of which there were issued and outstanding on January 1, 1939, approximately 26,500,000 shares of the aggregate par value of approximately $662,500,000. In addition, the corporation had on January 1, 1939, a capital surplus per books of approximately $66,500,000 and earned surplus and undivided profits per books of approximately $130,000,000. The amounts represented by said outstanding capital stock, capital surplus, earned surplus, and undivided profits were invested in assets or otherwise used by the corporation for the purposes of its business.

(b) All of the shares of the capital stock of said corporation which were outstanding at any time during the year 1939 were of the same class and character; and the rights and interest of the holder of each share thereof were identical with those of the holder of every other share.

(c) On May 1, 1939, the board of directors of Standard Oil Company (New Jersey) adopted resolutions whereby they directed that on June 15, 1939, there be distributed to the stockholders of record at the close of business on May 16, 1939, additional shares of the capital stock of the corporation on the basis of two (2) shares of such stock for each two hundred (200) shares of the capital stock of the corporation held on said record date, and that for each additional share of the capital stock so issued the earned surplus account be charged with $27.50 and the capital stock account be credited with the par value of such share, namely, $25.00, and the capital surplus account be credited with $2.50. In accordance with these directions, the transfers from the earned surplus account to the capital stock account and the capital surplus account were made, and the new shares of stock were issued against the amount transferred to the capital stock account, and these new shares were divided among the stockholders on the date and in the proportions above described. The total amount so transferred from the earned surplus account to the capital stock account and the capital surplus account was less than the amount of the earnings and profits accumulated by the corporation subsequent to February 28, 1913.

(d) On November 1, 1939, the board of directors of Standard Oil Company (New Jersey) adopted resolutions whereby they directed that on December 15, 1939, there be distributed to the

stockholders of record at the close of business on November 15, 1939, additional shares of the capital stock of the corporation on the basis of three (3) shares of such stock for each two hundred (200) shares of the capital stock of the corporation held on said record date, and that for each additional share of the capital stock so issued the earned surplus account be charged with $27.50 and the capital stock account be credited with the par value of such share, namely, $25.00, and the capital surplus account be credited with $2.50. In accordance with these directions, the transfers from the earned surplus account to the capital stock account and the capital surplus account were made, and the new shares of stock were issued against the amount transferred to the capital stock account, and these new shares were divided among the stockholders on the date and in the proportions above described. The total amount so transferred from the earned surplus account to the capital stock account and the capital surplus account was less than the amount of the earnings and profits accumulated by the corporation subsequent to February 28, 1913.

(e) The additional shares of the capital stock of Standard Oil Company (New Jersey) so distributed as stock dividends on June 15, 1939, and December 15, 1939, respectively, were of precisely the same class and character as the shares of the capital stock in respect of which the distributions were made. In each instance, the proportionate interest of each shareholder in the corporation immediately after the issuance and distribution of the new shares was the same as his former interest. In neither instance did any shareholder have a right to an election or
6 option to receive cash or other property in lieu of his proportion of the additional shares of the capital stock issued and distributed.

(f) On May 16, 1939, and continuously to the time of the distribution of said stock dividend on June 15, 1939, the petitioner was the owner and holder of 101 shares of the capital stock of Standard Oil Company (New Jersey) of which her total adjusted cost basis for computing gain or loss for federal income tax purposes was $5,750.36. On June 15, 1939, she received in respect of said shares, as her proportion of the stock dividend distributed on that date, 1.01 additional shares of the capital stock of that corporation. The fair market value of each share of the capital stock of said corporation on June 15, 1939, immediately after the receipt of said additional shares by the petitioner, was $42.50; and the fair market value at that time of the 102.01 shares then held by the petitioner was $4,335.43, including the fair market value of said 1.01 additional shares which was $42.93.

(g) The amount transferred by Standard Oil Company (New Jersey) from its earned surplus account to its capital stock account in connection with the issuance of said 1.01 additional shares was $25.25; and the amount transferred from its earned surplus account to its capital surplus account in connection with the issuance of said shares was $2.525.

(h) From June 15, 1939, to the time of the distribution of the said stock dividend on December 15, 1939, the petitioner was the owner and holder of 102.01 shares of the capital stock of Standard Oil Company (New Jersey). On December 15, 1939, she received in respect of said shares, as her proportion of the stock dividend distributed on that date, 1.53 additional shares of the capital stock of that corporation. The fair market value of each share of the capital stock of said corporation on December 15, 1939, immediately after the receipt of said additional shares by the petitioner was $43.1875; and the fair market value at that time of the 103.54 shares then held by the petitioner was $4,471.63, including the fair market value of said 1.53 additional shares which was $66.08.

(i) The amount transferred by Standard Oil Company (New Jersey) from its earned surplus account to its capital stock account in connection with the issuance of said 1.53 additional shares was $38.25; and the amount transferred from its earned surplus account to its capital surplus account in connection with the issuance of said shares was $3.825.

(j) None of said additional shares of the capital stock of Standard Oil Company (New Jersey) received by the
7 petitioner as stock dividends have been cancelled or redeemed by the corporation. None of said shares were sold by the petitioner during the taxable year here involved.

(k) In her federal income tax return for 1939, the petitioner did not include in her gross income any amount in respect of the additional shares of the capital stock of Standard Oil Company (New Jersey) which she received as stock dividends on June 15, 1939, and December 15, 1939, respectively.

(l) At all times here material, the petitioner kept her books of account and made her federal income tax returns in accordance with the cash receipts and disbursements method of accounting and on the calendar year basis.

Wherefore, the petitioner prays that this Board may hear the proceeding, may conclude that no amount is includible in her gross income by reason of her receipt of said stock dividends, and may determine that there is no deficiency in respect of her income tax liability for the year 1939; or, in the alternative, petitioner prays that, if any amount is includible in her gross income by reason of her receipt of said stock dividends, this Board may

determine the correct amount to be included and also the correct amount of her income tax liability for the taxable year involved.

WILL R. GREGG,
Will R. Gregg,
ALLIN H. PIERCE,
Allin H. Pierce,
Counsel for Petitioner,
2 Wall Street, New York, New York.

[*Duly sworn to by Sylvie R. Griffiths; jurat omitted in printing.*]

8 *Exhibit "A" to petition*

TREASURY DEPARTMENT,
INTERNAL REVENUE SERVICE,
Dec. 8, 1941.

Office of Internal Revenue Agent in Charge, Second New York Division. SN-IT-1.

Miss SYLVIE L. REDMOND,
c/o Carter, Ledyard & Milburn,
Two Wall Street, New York, New York.

MADAM: You are advised that the determination of your income tax liability for the taxable year ended Dec. 31, 1939, discloses a deficiency of $9.60 as shown in the statement attached.

In accordance with the provisions of existing internal revenue laws, notice is hereby given of the deficiency mentioned.

Within 90 days (not counting Sunday or a legal holiday in the District of Columbia as the 90th day) from the date of the mailing of this letter, you may file a petition with the United States Board of Tax Appeals for a redetermination of the deficiency.

Should you not desire to file a petition, you are requested to execute the enclosed form and forward it to Revenue Agent in Charge, Rm. 1200, 225 Broadway, N. Y., N. Y., for the attention of LAL-90D. The signing and filing of this form will expedite the closing of your return by permitting an early assessment of the deficiency and will prevent the accumulation of interest, since the interest period terminates 30 days after filing the form, or on the date assessment is made, whichever is earlier.

Respectfully,

GUY T. HELVERING,
Commissioner.
By C. R. KRIGBAUM,
Internal Revenue Agent in Charge.

Enclosures:
Statement.
Form of waiver.

Statement

Miss Sylvie L. Redmond, c/o Carter, Ledyard & Milburn, Two Wall Street, New York, New York

Tax Liability for Taxable Year Ended December 31, 1939

	Liability	Assessed	Deficiency
Income tax	$279.81	$270.21	$9.60

9 In making this determination of your income tax liability, careful consideration has been given to the report of examination dated November 21, 1941.

Adjustment to Net Income

Net income as disclosed by return	$6,659.38
Unallowable deduction and additional income:	
(a) Dividends	120.16
Net income adjusted	$6,779.54

Explanation of Adjustment

(a) The additional dividends represent the fair market value of 2½ shares of common stock of Standard Oil Company (New Jersey) received by you in 1939 as a dividend on 100 shares of common stock held by you in that corporation.

Computation of Tax

Internal Revenue Code

Tax liability for Taxable Year Ended December 31, 1939

Net income as adjusted		$6,779.54
Less: Personal exemption		1,000.00
Balance (surtax net income)		$5,779.54
Less: Interest on Government obligations	$13.75	
Earned income credit	300.00	
		313.75
Net income subject to normal tax		$5,465.79
Normal tax at 4% on $5,465.79		$218.63
Surtax on $5,779.54		71.18
Total tax		$289.81
Less: Income tax paid at the source		10.00
Correct income tax liability		$279.81
Income tax assessed:		
Original, Account No. 820835		270.21
Deficiency of income tax		$9.60

10 Before United States Board of Tax Appeals

[Title omitted.]

ANSWER

Comes now the Commissioner of Internal Revenue, by his attorney, J. P. Wenchel, Chief Counsel for the Bureau of Internal Revenue, and for his answer to the petition filed herein admits and denies as follows, to wit:

1. Admits the allegations contained in Paragraph 1 of the petition.

2. Admits the allegations contained in Paragraph 2 of the petition.

3. Admits the allegations contained in Paragraph 3 of the petition.

4. Denies that the Commissioner erred as alleged in the first, second and third assignments of error as set forth in Paragraph 4 of the petition.

5. Admits the allegations contained in subparagraphs (a), (b), (c), (d), (e), (f), (g), (h), (i), (j), (k), and (l) of Paragraph 5 of the petition.

Wherefore, it is prayed that the respondent's determination be approved.

J. P. WENCHEL,
Chief Counsel,
Bureau of Internal Revenue.

Of Counsel:
M. B. LEESING,
Assistant Chief Counsel.
S. T. HAZARD,
Special Attorney,
Bureau of Internal Revenue.

11 Before United States Board of Tax Appeals

Docket No. 110035

SYLVIE R. GRIFFITHS, PETITIONER

v.

COMMISSIONER OF INTERNAL REVENUE, RESPONDENT

Memorandum Opinion

STERNHAGEN: This proceeding assails a determination of a deficiency of $9.60 in petitioner's income tax for 1939. It is

submitted upon the pleadings under Rule 30. The facts alleged in the petition are all admitted in the answer.

The Commissioner determined that stock dividends of common shares received by the petitioner in the taxable year upon shares which she owned of exactly the same class and kind, there being no other or different stock outstanding, were income to the extent of their value.

The determination is reversed.

Decision will be entered for the petitioner.

Enter:

Entered March 3, 1942.

12 Before United States Board of Tax Appeals,
Washington

Docket No. 110035

SYLVIE R. GRIFFITHS, PETITIONER

v.

COMMISSIONER OF INTERNAL REVENUE, RESPONDENT

Decision

In accordance with the Board's Memorandum Opinion entered March 3, 1942, it is

Ordered and Decided that there is no deficiency in income tax for 1939.

Enter:

Entered March 3, 1942.

(S) J. M. STERNHAGEN, *Member.*

13 In United States Circuit Court of Appeals for the
Second Circuit

B. T. A. No. 110035

GUY T. HELVERING, COMMISSIONER OF INTERNAL REVENUE,
PETITIONER ON REVIEW

v.

SYLVIE R. GRIFFITHS, RESPONDENT ON REVIEW

Petition for review and assignments of error

To the Honorable Judges of the United States Circuit Court of Appeals for the Second Circuit:

Now comes the Commissioner of Internal Revenue, by his attorneys, Samuel O. Clark, Jr., Assistant Attorney General;

J. P. Wenchel, Chief Counsel, Bureau of Internal Revenue; and M. B. Leming, Assistant Chief Counsel, Bureau of Internal Revenue, and respectfully shows:

I

Jurisdiction

The petitioner on review is the duly appointed, qualified, and acting Commissioner of Internal Revenue (hereinafter referred to as the Commissioner), holding his office by virtue of the laws of the United States.

The respondent on review, Sylvie R. Griffiths, (hereinafter referred to as the taxpayer), is an individual whose address for Federal income tax purposes is care of Carter, Ledyard & Milburn, 2 Wall Street, New York, New York. Taxpayer filed her Federal individual income tax return for the calendar year 1939 with the Collector of Internal Revenue for the Second District of New York, whose office is located at New York, New York, and within the judicial circuit of the United States Circuit Court of Appeals for the Second Circuit.

The Commissioner files this petition pursuant to the provisions of Sections 1141 and 1142 of the Internal Revenue Code.

II

Prior Proceedings

On December 8, 1941, the Commissioner determined a deficiency in income tax for the year 1939 in the amount of $9.60,
14 and sent to the taxpayer by registered mail a notice of said deficiency in accordance with the provisions of existing internal revenue laws. Thereafter, and on February 26, 1942, the taxpayer filed a petition for a redetermination of said deficiency by the United States Board of Tax Appeals.

The case was submitted to the Board of Tax Appeals upon the pleadings on March 3, 1942.

On March 3, 1942, the Board entered its memorandum opinion, and also its decision that there is no deficiency in income tax for 1939.

III

Nature of Controversy

The question involved is whether the taxpayer realized taxable income to the extent of the value of certain common stock she

received as dividends in the taxable year upon shares of common stock which she owned.

Taxpayer owned 101 shares of the capital stock of Standard Oil Company (New Jersey). As the result of resolutions adopted by the Board of Directors of that corporation on May 1, 1939, and November 1, 1939, there were distributed to taxpayer as a dividend, on June 15 and December 15, 1939, 2.54 additional shares of the same class of stock, having an aggregate fair market value of $109.01. There was only one class of stock outstanding at the time the distributions were made. There were sufficient earnings and profits accumulated by the corporation subsequent to February 28, 1913, out of which said distributions could be made.

The Commissioner held that the additional shares received as dividends by the taxpayer constituted taxable income to the extent of their fair market value in the sum of $120.16 (should be $109.01).

The respondent on review contended before the United States Board of Tax Appeals that no amount is includible in her gross income by reason of her receipt of said stock dividends.

The Board reversed the Commissioner's determination and redetermined and decided, by its decision entered March 3, 1942, that there is no deficiency in income tax for 1939.

IV

Assignments of Error

The Commissioner avers that in the record and proceeding before the Board of Tax Appeals and in the opinion and
15 final decision rendered and entered by the Board of Tax Appeals, manifest error occurred and intervened to the prejudice of the Commissioner who now assigns the following errors and each of them, which he avers occurred in said record, proceeding, opinion, and final decision so rendered and entered by the Board of Tax Appeals:

The Board of Tax Appeals erred:

1. In holding that the additional shares of common stock which taxpayer received as dividends upon her common stock was not income to the taxpayer.

2. In holding that there is no deficiency in income tax for 1939.

3. In failing to hold that there is a deficiency in income tax for the year 1939 in the amount of $8.72.

4. In failing to hold that the common stock which taxpayer received as dividends upon her common stock was income to the taxpayer.

5. In failing to hold that the distributions of common stock which taxpayer received as dividends were paid out of earnings or profits of the corporation accumulated after February 28, 1913.

6. In failing to hold that the taxpayer realized income in the amount of the fair market value of the shares of common stock which she received as stock dividends upon her shares of common stock.

7. In reversing the determination of the Commissioner.

8. In that its opinion and decision are contrary to law.

Wherefore, the Commissioner petitions that the decision of the Board of Tax Appeals be reviewed by the United States Circuit Court of Appeals for the Second Circuit, that a transcript of the record be prepared in accordance with law and with the rules of said Court and transmitted to the Clerk of said Court for filing, and that appropriate action be taken to the end that the errors complained of may be reviewed by said Court.

(Signed) SAMUEL O. CLARK, JR.,
Assistant Attorney General.

(Signed) J. P. WENCHEL,
R. L. W.
J. P. Wenchel,
Chief Counsel,
Bureau of Internal Revenue.

Of Counsel:
M. B. LEMING,
Assistant Chief Counsel,
Bureau of Internal Revenue.
JMM: mgc–5–14–42.

16 [*Duly sworn to by M. B. Leming; jurat omitted in printing.*]

17 In United States Circuit Court of Appeals
for the Second Circuit

[Title omitted.]

Notice of filing petition for review

To: SYLVIE R. GRIFFITHS,
c/o Carter, Ledyard & Milburn,
2 Wall Street, New York, New York.

You are hereby notified that the Commissioner of Internal Revenue did on the 14th day of May 1942, file with the Clerk of the United States Board of Tax Appeals, at Washington, D. C.,

a petition for review by the United States Circuit Court of Appeals for the Second Circuit, of the decision of the Board heretofore rendered in the above-entitled cause. A copy of the petition for review and the assignments of error as filed is hereto attached and served upon you.

Dated this 14th day of May 1942.

(Signed) J. P. WENCHEL,
R. L. W.
J. P. Wenchel,
Chief Counsel,
Bureau of Internal Revenue.

Personal service of the above and foregoing notice, together with a copy of the petition for review and assignments of error mentioned therein, is hereby acknowledged this 19 day of May 1942.

(Signed) SYLVIE R. GRIFFITHS,
Respondent on Review.

18 In United States Circuit Court of Appeals
for the Second Circuit

[Title omitted.]

Praecipe for record

To the Clerk of the United States Board of Tax Appeals:

You will please prepare, transmit, and deliver to the Clerk of the United States Circuit Court of Appeals for the Second Circuit, copies duly certified as correct of the following documents and records in connection with the petition for review by the said Circuit Court of Appeals for the Second Circuit, heretofore filed by the Commissioner of Internal Revenue:

1. Docket entries.
2. Pleadings:
   (a) Petition.
   (b) Answer.
3. Memorandum opinion and decision of the Board.
4. Petition for review.
5. Notices of filing petition for review.
6. This praecipe.

(Signed) J. P. WENCHEL,
R. L. W.
J. P. Wenchel,
Chief Counsel,
Bureau of Internal Revenue.

Service of a copy of the within praecipe is hereby admitted and the praecipe is agreed to this 16 day of May, 1942.

(Sgd.) WILL R. GREGG,
ALLEN H. PIERCE,
Counsel for Respondent on Review.

19 [Clerk's certificate to foregoing transcript omitted in printing.]

20 In United States Circuit of Appeals
For the Second Circuit

No. 345—October Term, 1941

(Argued June 11, 1942. Decided June 11, 1942)

COMMISSIONER OF INTERNAL REVENUE, PETITIONER

v.

SYLVIE R. GRIFFITHS, RESPONDENT

Appeal from the United States Board of Tax Appeals

Before SWAN, CHASE AND FRANK, *Circuit Judges*

GERALD L. WALLACE, for the Petitioner.
ALLIN H. PIERCE, for the Respondent.

Opinion

Order affirmed in open court on authority of *Eisner* v. *Macomber*, 252 U. S., 189.

21 In United States Circuit Court of Appeals,
Second Circuit

COMMISSIONER OF INTERNAL REVENUE, PETITIONER

vs.

SYLVIE R. GRIFFITHS, RESPONDENT

Judgment filed July 20, 1942

Appeal from the United States Board of Tax Appeals

This cause came on to be heard on the transcript of record from the United States Board of Tax Appeals, and was argued by counsel.

On consideration whereof, it is now hereby ordered, adjudged, and decreed that the order of said United States Board of Tax Appeals be and it hereby is affirmed.

It is further ordered that a Mandate issue to the said Board in accordance with this decree.

D. E. ROBERTS, *Clerk.*

23 [Clerk's certificate to foregoing transcript omitted in printing.]

24 Supreme Court of the United States

No. 467, October Term, 1942

Order allowing certiorari

Filed November 23, 1942

The petition herein for a writ of certiorari to the United States Circuit Court of Appeals for the Second Circuit is granted. The case is transferred to the summary docket and assigned for argument on Monday, December 7th next.

And it is further ordered that the duly certified copy of the transcript of the proceedings below which accompany the petition shall be treated as though filed in response to such writ.

25 [Endorsement on cover:] File No. 46968. U. S. Circuit Court of Appeals, Second Circuit. Term No. 467. Guy T. Helvering, Commissioner of Internal Revenue, Petitioner vs. Sylvie R. Griffiths. Petition for a writ of certiorari and exhibit thereto. Filed October 20, 1942. Term No. 467 O. T. 1942.

U. S. GOVERNMENT PRINTING OFFICE: 1943